

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

IN THE MATTER OF THE TAX
LIABILITIES OF:

JOHN DOES, United States person(s), who directly or indirectly had authority over any combination of accounts held with OX Labs Inc., d/b/a SFOX, SFOX Inc., sfox.com, or its predecessors, subsidiaries, divisions, or affiliates (collectively, "SFOX"), with at least the equivalent of \$20,000 in value of transactions (regardless of type) in cryptocurrency in any one year, for the period January 1, 2016, through December 31, 2021.

No. 22 Misc. 213 (PGG)

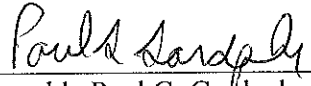
**ORDER GRANTING *EX PARTE*
PETITION FOR LEAVE TO
SERVE "JOHN DOE" SUMMONS**

THIS MATTER is before the Court upon the United States of America's Ex Parte Petition for Leave to Serve "John Doe" Summons (the "Petition"). Based upon a review of the Petition and supporting documents, the Court has determined that the "John Doe" summons to M.Y. Safra Bank relates to the investigation of an ascertainable group or class of persons, that there is a reasonable basis for believing that such group or class of persons has failed or may have failed to comply with any provision of any internal revenue laws, that the information sought to be obtained from the examination of the records or testimony (and the identities of the persons with respect to whose liability the summons is issued) is not readily available from other sources, and that the information sought to be obtained is narrowly tailored to information that pertains to the failure or potential failure of that group or class of persons to comply with one or more provisions of the internal revenue laws. It is therefore:

ORDERED AND ADJUDGED that the Internal Revenue Service, through Revenue Agent Seng Tchong Lee or any other authorized officer or agent, may serve an Internal Revenue Service John Doe summons upon M.Y. Safra Bank in substantially the form as attached as

Exhibit 6 to the Declaration of Seng Tchong Lee. A copy of this Order shall be served together with the summons. The Clerk of Court is directed to close this case.

IT IS SO ORDERED this 21st day of September, 2022.



The Honorable Paul G. Gardephe
United States District Judge